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EXTRAORDINARY

PART II—Section 3—Sub-section (i)

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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS

New Delhi, the 23rd March 1961

G.S.R. 416.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 67-Customs, dated the 9th July, 1960, the Central Government hereby exempts nylon filaments of 840 deniers and above falling under item 47(2) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry for the manufacture of tyres, from so much of the Customs duty leviable thereon under the second mentioned Act as is in excess of 45 per cent *ad valorem* plus the excise duty for the time being leviable on like articles, if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty:

Provided that the importer, by the execution of a bond in such form and in such sum as may be prescribed by the Customs-Collector, binds himself, to pay on demand in respect of such quantity of the nylon filaments as is not proved to the satisfaction of the Customs-Collector to have been used for the aforesaid purpose an amount equal to the difference between the duty leviable on such quantity but for the exemption contained herein and that paid at the time of importation.

[No. 36.]

G.S.R. 417.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 1-Customs, dated the 14th January, 1961, the Central Government hereby exempts rayon cord of above 100 deniers falling under item 47(2) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry for the manufacture of tyres, from so much of the customs duty leviable thereon under the second mentioned Act as is in excess of Rs. 4:25 per kilogram:

Provided that the importer, by execution of a bond in such form and in such sum as may be prescribed by the Customs-Collector, binds himself, to pay on demand in respect of such quantity of the rayon cord as is not proved to the satisfaction of the Customs-Collector to have been used for the aforesaid purpose, an amount equal to the difference between the duty leviable on such quantity but for the exemption contained herein and that already paid at the time of importation.

[No. 37.]

D. P. ANAND, Jt. Secy.

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